

**Credit for the Elderly or the Disabled**Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleR](http://www.irs.gov/ScheduleR) for instructions and the latest information.**2023**Attachment  
Sequence No. **16**

Name(s) shown on return

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2023:

- You were age 65 or older      **or**      • You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

**TIP** In most cases, the IRS can figure the credit for you. See instructions.**Part I Check the Box for Your Filing Status and Age**

If your filing status is:      And by the end of 2023:      Check only one box:

Single,	1 You were 65 or older . . . . .	1	<input type="checkbox"/>
Head of household, or			
Qualifying surviving spouse	2 You were under 65 and you retired on permanent and total disability . . . . .	2	<input type="checkbox"/>

	3 Both spouses were 65 or older . . . . .	3	<input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .	4	<input type="checkbox"/>
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and total disability . . . . .	5	<input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .	6	<input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and <b>not</b> retired on permanent and total disability . . . . .	7	<input type="checkbox"/>

Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2023 . . . . .	8	<input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2023 . . . . .	9	<input type="checkbox"/>

**Did you check  
box 1, 3, 7, or 8?****Yes.** Skip Part II and complete Part III on the back.**No.** Complete Parts II and III.**Part II Statement of Permanent and Total Disability** (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)If: **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and****2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2023, check this box 

- If you checked this box, you don't have to get another statement for 2023.

- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

10	If you checked (in Part I):	Enter:		10	
	Box 1, 2, 4, or 7 . . . . .	\$5,000	}	10	
	Box 3, 5, or 6 . . . . .	\$7,500			
	Box 8 or 9 . . . . .	\$3,750			
<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>		<b>Yes.</b> You must complete line 11. <b>No.</b> Enter the amount from line 10 on line 12 and go to line 13.			
11	If you checked (in Part I):			11	
	<ul style="list-style-type: none"> <li>• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9, enter your taxable disability income.</li> <li>• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>				
<b>TIP</b> For more details on what to include on line 11, see Figure Your Credit in the instructions.					
12	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10			12	
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2023.			13	
a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)		13a		
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)		13b		
c	Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		13c		
14	Enter the amount from Form 1040 or 1040-SR, line 11.	14			
15	If you checked (in Part I):	Enter:		15	
	Box 1 or 2 . . . . .	\$7,500	}	15	
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000			
	Box 8 or 9 . . . . .	\$5,000			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		16	
17	Enter one-half of line 16		17		
18	Add lines 13c and 17			18	
19	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>can't</b> take the credit. Otherwise, go to line 20			19	
20	Multiply line 19 by 15% (0.15)			20	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions			21	
22	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d			22	